

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial **JOSEPH R.** Last name **BIDEN JR.** Your social security number
 If joint return, spouse's first name and middle initial **JILL T.** Last name **BIDEN** Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
 Foreign country name Foreign province/state/country Foreign postal code
 Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No
Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1956 ☐ Are blind Spouse: ☒ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instructions):	
				Child tax credit	Credit for other dependents

1 Wages, salaries, tips, etc. Attach Form(s) W-2. STMT 1		1	212,681.
2a Tax-exempt interest	2a	2b Taxable interest	2b 5,930.
3a Qualified dividends	3a	3b Ordinary dividends	3b
4a IRA distributions	4a	4b Taxable amount	4b
5a Pensions and annuities	5a 260,233.	5b Taxable amount	5b 252,035.
6a Social security benefits	6a 53,925.	6b Taxable amount	6b 45,836.
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	7	7
8 Other income from Schedule 1, line 9	8	8	8 90,854.
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	9	9 607,336.
10 Adjustments to income:	10a	10b	10c
a From Schedule 1, line 22	10a	10b	10c
b Charitable contributions if you take the standard deduction. See instr.	10a	10b	10c
c Add lines 10a and 10b. These are your total adjustments to income	10c	10c	10c
11 Subtract line 10c from line 9. This is your adjusted gross income	11	11	11 607,336.
12 Standard deduction or itemized deductions (from Schedule A)	12	12	12 56,057.
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	13	13
14 Add lines 12 and 13	14	14	14 56,057.
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	15	15 551,279.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	142,538.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	142,538.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	142,538.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	14,876.
24	Add lines 22 and 23. This is your total tax	24	157,414.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	116,751.
b	Form(s) 1099	25b	44,451.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	161,202.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	861.
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	861.
33	Add lines 25d, 28, and 32. These are your total payments	33	162,063.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,649.
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,649.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
37	Subtract line 33 from line 24. This is the amount you owe now Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37	
38	Estimated tax penalty (see instructions)	38	

• If you have a qualifying child, attach Sch. EIC.
• If you have nonrefundable combat pay, see instructions

Refund

Direct deposit?
See instructions.

Amount You Owe

For details on how to pay, see instructions

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes, Complete below. ☐ No

Designee's name **WALTER H DEYHLE, CPA** Phone no. **_____** Personal identification number (PIN) **_____**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Your signature 	Date 5-11-21	Your occupation PRESIDENT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, both must sign. 	Date 5-11-21	Spouse's occupation FIRST LADY	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only	Preparer's name WALTER H DEYHLE, CPA	Preparer's signature 	Date 5-11-21	PTIN _____	Check if: <input type="checkbox"/> Self-employed
Firm's name	GELMAN, ROSENBERG & FREEDMAN				Phone no. _____
Firm's address	_____				
					Firm's EIN _____

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2020)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	90,854.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	90,854.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2020

Attachment
Sequence No. **02**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	14,680.
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	196.
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	14,876.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	0.

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld STMT 4	10	861.
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c	Health coverage tax credit from Form 8885	12c	
d	Other:	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	861.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2020

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2020

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|----|
| 1 | Medical and dental expenses (see instructions) | 1 | |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

**Taxes You
Paid**

- | | | | |
|---|--|----|---------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> | 5a | 72,895. |
| b | State and local real estate taxes (see instructions) | 5b | 17,394. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 90,289. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000. |
| 6 | Other taxes. List type and amount | 6 | |
| 7 | Add lines 5e and 6 | 7 | 10,000. |

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- | | | | |
|----|---|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/> | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 15,353. |
| b | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Mortgage insurance premiums (see instructions) | 8d | |
| e | Add lines 8a through 8d | 8e | 15,353. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 15,353. |

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- | | | | | |
|----|---|----|---------|--------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | 30,704. | STMT 5 |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | | |
| 13 | Carryover from prior year | 13 | | |
| 14 | Add lines 11 through 13 | 14 | 30,704. | |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|---|----|--|
| 16 | Other - from list in instructions. List type and amount | 16 | |
|----|---|----|--|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | 56,057. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> | | |

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Interest and Ordinary Dividends

► Go to www.irs.gov/ScheduleB for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2020

Attachment
Sequence No. **08**

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

SEE STATEMENT 6

Amount

5,930.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►

5,930.

5,930.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

- 5 List name of payer ►

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

6

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

Foreign Accounts and Trusts

- 7a At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

X

- 8 During 2020, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.
027501 11-05-20

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2020

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	GIACOPPA CORP	S			X	
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A				90,854.	
B					
C					
D					
29a Totals				90,854.	
b Totals					
30 Add columns (h) and (k) of line 29a				30	90,854.
31 Add columns (g), (i), and (j) of line 29b				31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	90,854.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
34a Totals					
b Totals					
35 Add columns (d) and (f) of line 34a				35	
36 Add columns (c) and (e) of line 34b				36	()
37 Total estate and trust income or (loss). Combine lines 35 and 36				37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	90,854.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

2020 Income from Passthroughs

GIACOPPA CORP
I.D. NUMBER:
TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	90,854.
------------------------	---------

TOTAL NONPASSIVE INCOME (LOSS)	90,854.
--------------------------------	---------

SCHEDULE H
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

- ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.
▶ Go to www.irs.gov/ScheduleH for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Calendar year taxpayers having no household employees in 2020 don't have to complete this form for 2020.

- A** Did you pay any one household employee cash wages of \$2,000 or more in 2020? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1a.
☐ **No.** Go to line B.

- B** Did you withhold federal income tax during 2020 for any household employee?

- ☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

- C** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2019 or 2020 to all household employees? (Don't count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Stop. Don't file this schedule.
☐ **Yes.** Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a	95,252.		
b	Qualified sick and family wages included on line 1a	1b			
2a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		11,811.	
b	Employer share of social security tax on qualified sick and family leave wages. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		11,811.	
3	Total cash wages subject to Medicare tax	3	95,252.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		2,762.	
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6			
7	Federal income tax withheld, if any	7			
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		14,573.	
b	Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 3	8b			
c	Total social security, Medicare, and federal income taxes after nonrefundable credit. Subtract line 8b from line 8a	8c		14,573.	
d	Maximum amount of the employer share of social security tax that can be deferred (see instructions)	8d		5,906.	
e	Refundable portion of credit for qualified sick and family leave wages from Worksheet 3	8e			
f	Qualified sick leave wages	8f			
g	Qualified health plan expenses allocable to qualified sick leave wages	8g			
h	Qualified family leave wages	8h			
i	Qualified health plan expenses allocable to qualified family leave wages	8i			
9	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2019 or 2020 to all household employees? (Don't count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)				
	<input type="checkbox"/> No. Stop. Include the amount from line 8c above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e on Schedule 3 (Form 1040), line 12b. If you're not required to file Form 1040, see the line 9 instruction				
	<input checked="" type="checkbox"/> Yes. Go to line 10.				

Part II Federal Unemployment (FUTA) Tax

10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."

	Yes	No
10	X	
11	X	
12	X	

11 Did you pay all state unemployment contributions for 2020 by April 15, 2021? Fiscal year filers see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions

DE

14 Contributions paid to your state unemployment fund

14 241.

15 Total cash wages subject to FUTA tax

15 17,755.

16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25

16 107.

Section B

17 Complete all columns below that apply (if you need more space, see instructions)

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e), if zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals

18

19 Add columns (g) and (h) of line 18

19

20 Total cash wages subject to FUTA tax (see the line 15 instructions)

20

21 Multiply line 20 by 6.0% (0.06)

21

22 Multiply line 20 by 5.4% (0.054)

22

23 Enter the smaller of line 19 or line 22

(If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)

23

24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25

24

Part III Total Household Employment Taxes

25 Enter the amount from line 8c. If you checked the "Yes" box on line C of page 1, enter -0-

25 14,573.

26 Add line 16 (or line 24) and line 25

26 14,680.

27 Are you required to file Form 1040?

☒ Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e, on Schedule 3 (Form 1040), line 12b. Don't complete Part IV below.

☐ No. You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address

Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was or is to be deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on information of which preparer has any knowledge.

Paid Preparer Use Only	Employer's signature		Date		Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Preparer's signature			
	Firm's name		Firm's EIN			
	Firm's address		Phone no.			

Net Investment Income Tax -
Individuals, Estates, and Trusts

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service (IRS)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Investment Income

☐ Section 6013(g) election (see instructions)☐ Section 6013(h) election (see instructions)☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	5,930.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	90,854.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 7	4b	-90,854.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	5,930.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	781.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	781.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	781.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	5,149.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	607,336.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	357,336.
16	Enter the smaller of line 12 or line 15	16	5,149.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	196.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2020)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2020****DELAWARE - TAXPAYER**Name(s) **JOSEPH R. BIDEN JR.** Your social security number or EIN _____**Part I Investment Income**☐ Section 6013(g) election☐ Regulations section 1.1411-10(g) election

1	Taxable interest		1	887.
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c	Adjustment from disposition of partnership interest or S corporation stock	5c		
d	Combine lines 5a through 5c		5d	
6	Changes in investment income for certain CFCs and PFICs		6	
7	Other modifications to investment income		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	887.

Part II State Income Tax Pro-ratio for 2020 Income Tax Payments

9	State total income	9	143,834.
10	State income tax payments for 2020	10	
11	2020 state income tax payments attributable to investment income. Line 8 divided by line 9 times line 10	11	

Part III State Income Tax Pro-ratio for 2019 Estimate Payments Made in 2020

12	State estimate payments for 2019	12	22,500.
13	Percent of state income taxes attributable to investment income for 2019	13	.002496
14	2019 state estimate payments attributable to investment income. Line 12 times line 13	14	56.

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2020

15	Balance of prior years tax plus extension payments paid in 2020	15	
16	Percent of state income taxes attributable to investment income for 2019	16	.002496
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	6,390.
19	Percent of state income taxes attributable to investment income for 2019	19	.002496
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	16.

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	40.
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Form 8960 (2020)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2020****DELAWARE - SPOUSE**Name(s)
JILL T. BIDEN

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election
- ☐ Regulations section 1.1411-10(a) election

1	Taxable interest	1	5,043.
2	Ordinary dividends	2	
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	4a	90,854.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	-90,854.
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	5,043.

Part II State Income Tax Pro-rata for 2020 Income Tax Payments

9	State total income	9	392,666.
10	State income tax payments for 2020	10	33,789.
11	2020 state income tax payments attributable to investment income. Line 8 divided by line 9 times line 10	11	434.

Part III State Income Tax Pro-rata for 2019 Estimate Payments Made in 2020

12	State estimate payments for 2019	12	22,500.
13	Percent of state income taxes attributable to investment income for 2019	13	.013639
14	2019 state estimate payments attributable to investment income. Line 12 times line 13	14	307.

Part IV State Income Tax Pro-rata for Balance of Prior Years Tax Plus Extension Payments Paid in 2020

15	Balance of prior years tax plus extension payments paid in 2020	15	
16	Percent of state income taxes attributable to investment income for 2019	16	.013639
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	()
19	Percent of state income taxes attributable to investment income for 2019	19	.013639
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	()

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet Part III, line 2	21	741.
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Form 8960 (2020)

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S GIACOPPA CORP	200,000.	115,000.	30,000.		8,537.	2,900.
S NORTHERN VIRGINIA COMMUNITY CO	12,681.	1,751.	496.		861.	201.
TOTALS	212,681.	116,751.	30,496.		9,398.	3,101.

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	2
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OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	33,291.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		33,122.

OFFICE OF PERSONNEL MANAGEMENT

AMOUNT RECEIVED THIS YEAR	163,476.	
NONTAXABLE AMOUNT	8,029.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		155,447.

VOYA RETIREMENT INSURANCE & ANNUITY CO

AMOUNT RECEIVED THIS YEAR	3,752.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		3,752.

VOYA RETIREMENT INSURANCE & ANNUITY CO

AMOUNT RECEIVED THIS YEAR	59,714.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		59,714.

TOTAL INCLUDED IN FORM 1040, LINE 5B

252,035.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

3

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
 X B. MARRIED FILING JOINTLY
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
 AT ANY TIME DURING 2020
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2020

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
 FORM 1040, LINE 6A 53,925.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 35,955.
 SPOUSE AMOUNT 17,970.
2. MULTIPLY LINE 1 BY 50% (0.50) 26,963.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1, 2A, 2B, 3B, 4B, 5B,
 7 AND 8. IF UNEMPLOYMENT IS EXCLUDED, ADD THE EXCLUSION
 AMOUNT. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
 LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
 DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA 1099 OR
 RRB-1099 561,500.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 588,463.
6. ADD THE AMOUNTS FROM FORM 1040, LINE 10B, SCHEDULE 1,
 LINES 10 THROUGH 19, PLUS ANY WRITE IN ADJUSTMENTS
 YOU ENTERED ON THE DOTTED LINE NEXT TO SCHEDULE 1, LINE 22 0.
7. SUBTRACT LINE 6 FROM LINE 5 588,463.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
 \$32,000 IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
 [] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
 TAXABLE. ENTER 0- ON FORM 1040, LINE 6B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2020, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 556,463.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
 \$12,000 IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER 0 544,463.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0 462,794.
16. ADD LINES 14 AND 15 468,794.
17. MULTIPLY LINE 1 BY 85% (.85) 45,836.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 45,836.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

STATEMENT(S) 3

BIDEN JR., JOSEPH

SCHEDULE 3	EXCESS SOCIAL SECURITY TAX WORKSHEET	STATEMENT	4
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	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$8,537.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE		9,398.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 8		
3. ADD LINES 1 AND 2		9,398.
4. SOCIAL SECURITY TAX LIMIT		8,537.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 10.		861.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT	5
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ST. JOSEPH ON THE BRANDYWINE		1,000.	
WESTMINSTER PRESBYTERIAN CHURCH		1,500.	
MINISTRY OF CARING		2,250.	
BEAU BIDEN FOUNDATION		10,000.	
ST. PATRICK'S CENTER		600.	
MORRIS BROWN A.M.E. CHURCH		1,000.	
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS		3,354.	
IAFF FOUNDATION		5,000.	
FOOD BANK OF DELAWARE		5,000.	
CRANSTON HEIGHTS FIRE COMPANY		1,000.	
SUBTOTALS		30,704.	
TOTAL TO SCHEDULE A, LINE 11			30,704.

SCHEDULE B	INTEREST INCOME	STATEMENT	6
NAME OF PAYER		AMOUNT	
MANUFACTURERS AND TRADERS TRUST COMPANY		364.	
MANUFACTURERS AND TRADERS TRUST COMPANY		24.	
MANUFACTURERS AND TRADERS TRUST COMPANY		45.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		57.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		94.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		34.	
PNCBANK, NATIONAL ASSOCIATION		43.	
TD BANK		14.	
US SENATE FEDERAL CREDIT UNION		1.	
WSFS BANK		4,363.	
NEW CASTLE COUNTY SCHOOL EMPLOYEES		1.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		11.	
TD BANK		16.	
INTERNAL REVENUE SERVICE		742.	
TD BANK		32.	
TD BANK		89.	
TOTAL TO SCHEDULE B, LINE 1		5,930.	

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT	7
GIACOPPA CORP		-90,854.	
AMOUNT TO FORM 8960, LINE 4B		-90,854.	

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT	8
DELAWARE			
DESCRIPTION		AMOUNT	
GIACOPPA CORP		30,000.	
OFFICE OF PENSIONS		615.	
VOYA RETIREMENT INSURANCE & ANNUITY CO		188.	
VOYA RETIREMENT INSURANCE & ANNUITY CO		2,986.	
TOTAL TO STATE FORM 8960, LINE 10		33,789.	

2020 R

DELAWARE INDIVIDUAL RESIDENT
INCOME TAX RETURN
FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

For fiscal year beginning
Your Social Security No.and ending
Spouse's Social Security No.

ATTACH LABEL HERE

Your Last Name **BIDEN JR.** First Name and Middle Initial **JOSEPH R.** Jr., Sr., III, etc.
 Spouse's Last Name **BIDEN** Spouse's First Name **JILL T.** Jr., Sr., III, etc.
 Present Home Address (Number and Street) Apt. #
 City State ZIP Code

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced, Widowed 2. Joint 3. Married & Filing Separate Forms 4. Married & Filing Combined Separate on this form 5. Head of Household

Form DE2210 If you were a part-year resident in 2020, give the dates you resided in Delaware:
 2020 2020 2

Attached

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

Column A

Column B

1 DELAWARE ADJUSTED GROSS INCOME Begin Return on Page 2, Line 29, then enter amount from Line 42 here ▶ 1

392666

143834

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

Filing Statuses 1, 3 & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B

If you elect the DELAWARE ITEMIZED DEDUCTIONS check here ☒ X

b. Filing Statuses 1, 2, 3 and 5, enter itemized deductions from Page 2, Line 48 in Column B

Filing Status 4 enter itemized deductions from Page 2, Line 48 in Columns A and B

3 ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions see instructions)

Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B

Column A - If SPOUSE was: 65 or over

Blind

Column B - If YOU were: 65 or over

Blind

4. TOTAL DEDUCTIONS Add line 2 & 3 and enter here

28028

28029

5. TAXABLE INCOME Subtract Line 4 from Line 1, and Compute Tax on this amount

364638

115805

6. Tax Liability from Tax Rate Table/Schedule

See Instructions

23050

6627

7. Tax on Lump Sum Distribution (Form 329)

8. TOTAL TAX - Add Lines 6 and 7 and enter here

23050

6627

9a. PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6

If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B

Enter number of exemptions

2 x \$110

110

110

On Line 9a, enter the number of exemptions for: Column A 1 Column B 1

9b. CHECK BOX(ES) Spouse 60 or over (Column A) ☒ X Self 60 or over (Column B) ☒ X

Enter number of boxes checked on Line 9b

2 x \$110

110

110

10. Tax imposed by State of VA (Must attach copy of DE Schedule I and other state return.)

443

11. Vol. Firefighter Co. # - Spouse (Column A) Self (Column B) Enter credit amount

12. Other Non-Refundable Credits (see instructions)

13. Child Care Credit Must attach Form 2441. (Enter 50% of Federal credit)

14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation

15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here

663

220

16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter 0 (Zero)

22387

6407

17. Delaware Tax Withheld (Attach W2s/1099s)

33789

18. Estimated Tax Paid & Payments with Extensions

19. S Corp Payments and Refundable Business Credits

20. Capital Gains Tax Payments (Att. Form 5403)

21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here

33789

22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here

23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here

11402

6407

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III

25. AMOUNT OF LINE 23 TO BE APPLIED TO 2021 ESTIMATED TAX ACCOUNT ENTER

26. PENALTIES AND INTEREST DUE If Line 22 is greater than \$800, see estimated tax instructions ENTER

27. NET BALANCE DUE For Filing Status 4, see instructions, page 9

PAY IN FULL

For all other filing statuses, enter Line 22 plus Lines 24 and 26

28. NET REFUND For Filing Status 4, see instructions, page 9

ZERO DUE/TO BE REFUNDED

4995

For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
--	---

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**SECTION A - ADDITIONS (+)**

29. Enter Federal AGI amount from Federal 1040	29	420440	186896
30. Interest on State & Local obligations other than Delaware	30		
31. Fiduciary adjustment, oil depletion	31		
32. TOTAL - Add Lines 30 and 31	32		
33. Subtotal. Add Lines 29 and 32	33	420440	186896

SECTION B - SUBTRACTIONS (-)

34. Interest received on U.S. Obligations	34		
35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	35	12500	12500
36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carryforward, etc. please see instructions	36		
37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl./Certain Lump Sum Dist. (See instr.)	37	15274	30562
38. SUBTOTAL - Add Lines 34, 35, 36 and 37, and enter here * STMT 2	38	27774	43062
39. Subtotal. Subtract Line 38 from Line 33	39	392666	143834
40. Exclusion for certain persons 60 and over or disabled (See instructions)	40		
41. TOTAL - Add Lines 38 and 40	41	27774	43062
42. DELAWARE ADJUSTED GROSS INCOME Subtract Line 41 from Line 33. Enter here and on Page 1 Line 1	42	392666	143834

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH DELAWARE SCHEDULE A) If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

43. Enter total Itemized Deduction from Delaware Schedule A (PIT RSA)	43	28028	28029
44. Enter Foreign Taxes Paid (See instructions)	44		
45. Enter Charitable Mileage Deduction (See instructions)	45		
46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here	46	28028	28029
47. Enter Form 700 Tax Credit Adjustment (See instructions)	47		
48. TOTAL Subtract Line 47 from Line 46. Enter here and on Page 1 Line 2 (See instr.)	48	28028	28029

SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number

b. Type: Checking Savings

c. Account Number

d. Is this refund going to or through an account that is located outside of the United States?

Yes No

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.**BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature

Date

Signature of Paid Preparer

Date

Spouse's Signature (if filing joint or combined return)

Date

Address

Home Phone

Business Phone

City

State ZIP

E-Mail Address

EIN, SSN or PTIN

Business Phone

E-Mail Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27)

DELAWARE DIVISION OF REVENUE
P.O. BOX 508
WILMINGTON, DE 19899-0508

REFUND (LINE 28)

DELAWARE DIVISION OF REVENUE
P.O. BOX 8710
WILMINGTON, DE 19899-8710

ALL OTHER RETURNS

DELAWARE DIVISION OF REVENUE
P.O. BOX 8711
WILMINGTON, DE 19899-8711

042011 02-04-21

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

Names:

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social Security Number:

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4 (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
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DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST to LOWEST** amount order.

1. Tax imposed by State of	VA	(enter 2 character state name)	1	443
2. Tax imposed by State of		(enter 2 character state name)	2	
3. Tax imposed by State of		(enter 2 character state name)	3	
4. Tax imposed by State of		(enter 2 character state name)	4	
5. Tax imposed by State of		(enter 2 character state name)	5	
6. Enter the total here and on Resident Return, Page 1, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return			6	443

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information

7a. Child's First Name 7b. Child's Last Name 8. Child's SSN 9. Child's Date of Birth

		CHILD 1		CHILD 2		CHILD 3	
10. Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)?	10	YES	NO	YES	NO	YES	NO
11. Was the child permanently and totally disabled during any part of 2020?	11	YES	NO	YES	NO	YES	NO
12. Delaware State Income Tax from Page 1, Line 8 (enter higher tax amount from Column A or B)							
13. Federal earned income credit from Federal Form 1040, Form 1040A, or Form 1040EZ							
14. Delaware EITC Percentage (20%)							.20
15. Multiply Line 13 by Line 14							
16. Enter the smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14							

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife	H. DE National Guard	Q. Senior Trust Fund
B. Beau Biden Fund	I. Juvenile Diabetes Fund	P. Veterans Trust Fund
C. Emergency Housing	J. Multiple Sclerosis Soc	R. Protect DE's Child Fnd
D. Breast Cancer Edu.	K. Ovarian Cancer Fnd	S. Food Bank of DE
E. Organ Donations	L. 21st Fund for Children	T. DE Hab For Humanity
F. Diabetes Education	M. White Clay Creek	
G. Veterans Home	N. Home of the Brave	

Enter the total Contribution amount here and on Resident Return, Line 24

17

This page **MUST** be sent in with your Delaware return if any of the schedules (above) are completed.

DELAWARE

DIVISION OF REVENUE

2020
F O R M
PIT-RSA

RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS

NAME(S)

SOCIAL SECURITY NO.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

MEDICAL AND DENTAL EXPENSES

1. Medical and dental expenses
2. Enter amount from Federal Form 1040, Line 11
3. Multiply Line 2 by 7.5% (0.075)
4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0
5. STATE and LOCAL taxes
 - a. STATE and LOCAL income taxes not claimed as a credit on Form 200-01 (see instructions)

53

TAXES YOU PAID

- b. STATE and LOCAL general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box ☐
- c. STATE and LOCAL real estate taxes
- d. STATE and LOCAL personal property taxes
- e. Add Line 5a through Line 5d
- f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately) **STMT 4**

17394

17447

10000

6. Other taxes. List type and amount
7. Add Line 5f and Line 6

10000

8. Home mortgage interest and points (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.) ☐
 - a. Home mortgage interest and points reported to you on Federal Form 1098
 - b. Home mortgage interest not reported to you on Federal Form 1098 (If paid to the person from whom you bought the home, show that person's name, identifying no., and address)

15353

INTEREST YOU PAID

Caution:
Your mortgage
interest
deduction may
be limited

- c. Points not reported to you on Federal Form 1098
- d. Mortgage insurance premiums
- e. Add Line 8a through Line 8d

15353

9. Investment interest. Attach Federal Form 4952.
10. Add Line 8e and Line 9

15353

30704

GIFTS TO CHARITY

If you made a
gift and got a
benefit for it, see
Federal Schedule
A instructions

11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions
12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Federal Form 8283 if over \$500
13. Carryover from prior year
14. Add Line 11 through Line 13

30704

CASUALTY AND THEFT LOSSES

15. Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). (Attach Federal Form 4684 and enter the amount from Line 18 of Federal Form 4684.)

OTHER ITEMIZED DEDUCTIONS

16. Other deductions. See list in Federal Schedule A instructions. List type and amount.

TOTAL ITEMIZED DEDUCTIONS

17. a. Add Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. (If filing status 1, 2, 3, or 5, enter this amount on Form 200-01, Line 43, Column B.)
- b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form 200-01, Line 43 (see instructions).

(A) 28028

56057

(B) 28029

18. If you elect to itemize deductions even though they are less than your standard deduction, check here. **STMT 3**

Attach this form to your Delaware State tax return.

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
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STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	392,666.
VIRGINIA ADJUSTED GROSS INCOME	12,155.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	23,050.
TAX IMPOSED BY STATE OF VIRGINIA	443.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 12,155. / 392,666.	.030955
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 23,050. X .030955	714.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA	443.
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TOTAL TO FORM 200-01, PAGE 1, LINE 10	443.
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DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
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DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	15,274.	30,562.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 37	15,274.	30,562.

DE 200 01	DELAWARE ITEMIZED DEDUCTION WORKSHEET	STATEMENT	3
	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, PIT-RSA, LINE 4			
B. TOTAL TAXES, PIT RSA, LINE 7 *	5,000.	5,000.	10,000.
C. INTEREST PAID, PIT RSA, LINE 10	7,676.	7,677.	15,353.
D. CONTRIBUTIONS, PIT RSA, LINE 14	15,352.	15,352.	30,704.
E. CASUALTY & THEFT, PIT RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
TOTAL ITEMIZED DEDUCTIONS	28,028.	28,029.	56,057.

*STATE AND LOCAL TAXES MAY BE LIMITED WHEN MARRIED FILING SEPARATE

TOTAL TO FORM 200-01, PAGE 2, LINE 43	28,028.	28,029.
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DE PIT-RSA	PIT RSA STATE AND LOCAL TAXES		STATEMENT	4
STATE AND LOCAL TAXES	SPOUSE	TAXPAYER	TOTAL	
1. STATE AND LOCAL INCOME TAXES NOT CLAIMED AS A CREDIT ON FORM 200-01	53.		53.	
2. STATE AND LOCAL GENERAL SALES TAXES				
3. REAL ESTATE TAXES	8,697.	8,697.	17,394.	
4. PERSONAL PROPERTY TAXES				
5. ADD LINE 5A THROUGH LINE 5D	8,750.	8,697.	17,447.	
6 ENTER \$10,000 (\$5,000 IF MFS)	5,000.	5,000.		
7. ENTER THE SMALLER OF LINES 6 OR 5	5,000.	5,000.	10,000.	
TOTAL TO FORM PIT-RSA, LINE 5F			10,000.	

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

First Name JILL	MI T	Last Name BIDEN	Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)				Your Birth Date (mm-dd-yyyy)	06-03-1951
City, Town or Post Office				Spouse's Birth Date (mm-dd-yyyy)	11-20-1942
State of Residence				Important Name of Virginia City or County in which principal place of business, employment or income source is located	Locality Code
<input type="checkbox"/> Amended Return Reason Code <input type="checkbox"/> <input type="checkbox"/> Dependent on Another's Return <input type="checkbox"/> Name(s) or Address Different than Shown on 2019 VA Return <input type="checkbox"/> Qualifying Farmer, Fisherman, or Merchant Seaman <input type="checkbox"/> Overseas on Due Date <input type="checkbox"/> EIC Claimed on federal return \$ <input type="text"/> .00				<input type="checkbox"/> City OR <input type="checkbox"/> County	

Filing Status Enter Filing Status Code in box below

- 4** {
- 1 = Single, Federal head of household? YES ☐
 - 2 = Married, Filing Joint Return both must have Virginia income
 - 3 = Married, Spouse Has No Income From Any Source
 - 4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name

JOSEPH R. BIDEN J

Exemptions Add Sections 1 and 2. Enter the sum on Line 12

You Spouse If Filing Status 2 or 3 Dependents Total: Section 1

1 + + = **1** x \$930 = **930**

You 65 or over Spouse 65 or over You Blind Spouse Blind Total: Section 2

1 + + + = **1** x \$800 = **800**

1 Adjusted Gross Income from federal return <i>Not federal taxable income</i>	1	420440	00
2 Additions from Schedule 763 ADJ, Line 3.	2		00
3 Add Lines 1 and 2.	3	420440	00
4 Age Deduction (See instructions and the Age Deduction Worksheet). Enter Birth Dates above Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b.	You 4a		00
	Spouse 4b		00
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return	5	15274	00
6 State income tax refund or overpayment credit reported as income on your federal return.	6		00
7 Subtractions from Schedule 763 ADJ, Line 7	7		00
8 Add Lines 4a, 4b, 5, 6, and 7.	8	15274	00
9 Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	405166	00
10 Itemized Deductions from Virginia Schedule A, if applicable. See instructions	10	21702	00
11 If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions	11		00
12 Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above	12	1730	00
13 Deductions from Schedule 763 ADJ, Line 9.	13		00
14 Add Lines 10, 11, 12 and 13.	14	23432	00
15 Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9	15	381734	00
16 Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only)	16	3.0	%
17 Nonresident Taxable Income (Multiply Line 15 by percentage on Line 16)	17	11452	00
18 Income Tax from Tax Table or Tax Rate Schedule.	18	443	00

2020 VA Schedule A/CG

Itemized Deductions - Enclose Schedule A with your return, when claiming itemized deductions.

JILL T BIDEN

Filing Status Claimed on Federal Return

2

1 Medical & Dental Expenses

1.

2 Adjusted Gross Income

2.

420440.

3 Multiply Line 2 by 10%

3.

42044.

4 Subtract Line 3 from Line 2

4.

5a State and Local Taxes

Claiming General Sales Tax

5a.

56785.

5b State and Local Real Estate Taxes

5b.

8697.

5c State and Local Personal Property Taxes

5c.

6 Other Deductible Taxes - Type & Amount

6.

Foreign Income Taxes

7 Add Lines 5a, 5b, 5c and 6

7.

65482.

8a Home Mortgage Int and Points Rep

Didn't Use Mortgage

8a.

8b Home Mortgage Int Not Rep

8b.

8c Points Not Reported 1098

8c.

8d Mortgage Insurance Premiums

8d.

8e Add Lines 8a - 8d

8e.

9 Investment Interest

9.

10 Add Lines 8e and 9

10.

11 Gifts by Cash or Check

11.

15352.

12 Other Than by Cash or Check

12.

13 Carryover From Prior Year

13.

14 Add Lines 11 through 13

14.

15352.

15 Casualty & Theft Loss(es)

15.

16a Gambling Losses

16a.

16b Other - Type & Amount

16b.

16c Add Lines 16a and 16b

16c.

17 Add Lines 4, 7, 10, 14, 15, and 16c OR If Deductions Limited, Enter Worksheet Line 12a or 12b

17.

26217.

18 If Your Total on Line 17 was limited, Enter Worksheet Amt Part B Line 15, Otherwise enter Line 5a above

18.

4515.

19 Virginia Itemized Deductions

19.

21702.

FDC Worksheet - Fixed Date Conformity Modifications to Itemized Deductions

Complete the FDC Worksheet before completing Virginia Schedule A. Enter the information requested on each line. On the Virginia Schedule A, Medical and Dental Expenses (Line 4), Gifts to Charity (Line 14), and Casualty and Theft Loss (Line 15) may require modification due to fixed date conformity adjustments. These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI that you used to compute your federal limitations. Also use the amount on Line 5 of this worksheet instead of Line 1 from Forms 760, 760PY, and 763 when computing Virginia Schedule A, Line 17.

1. Federal Adjusted Gross Income (FAGI) from federal return	1	420440 .00
2. Fixed date conformity additions to FAGI	2	.00
3. Subtotal. Add Lines 1 and 2	3	420440 .00
4. Fixed date conformity subtractions from FAGI	4	.00
5. Fixed date conformity FAGI. Subtract line 4 from line 3	5	420440 .00

LIMITED ITEMIZED DEDUCTION WORKSHEET

Part A - Compute Your Itemized Deduction Limitation

Complete this worksheet after completing Lines 1-16 of the Virginia Schedule A.

All taxpayers must complete Lines 1-11 of this worksheet as though they were residents of Virginia for the entire taxable year. If your filing status is different for federal and Virginia purposes, see instructions.

1. Enter the total amount from Virginia Schedule A, Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c	1	29049 .00
2. Enter the total amount from Virginia Schedule A, Lines 4, 9, and 15, plus any gambling losses included on Line 16a	2	.00
3. Subtract Line 2 from Line 1. If the result is zero or less, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A	3	29049 .00
4. Multiply Line 3 above by 80% (0.80)	4	23239 .00
5. Enter the total from Line 1 of Form 760, Form 760PY, or Form 763 (or amount from Line 5 of FDC Worksheet)	5	420440 .00
6. Enter \$326,050 if filing jointly or qualifying widow(er), \$298,850 if head of household, \$271,700 if single, or \$163,025 if married filing a separate return	6	326050 .00
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A	7	94390 .00
8. Multiply Line 7 above by 3% (0.03)	8	2832 .00
9. Enter the smaller of Line 4 or Line 8	9	2832 .00
10. Enter the amount from Line 3 above	10	29049 .00
11. Divide Line 9 by Line 10. Enter the result to 3 decimal places	11	.097
12. Limited Itemized Deduction Total		

12a. Resident (Form 760) and Nonresident (Form 763) filers

Subtract Line 9 from Line 1 and enter here and on Virginia Schedule A, Line 17. Continue to Part B of the worksheet

12a 26217 .00

12b. Part-Year Resident (Form 760PY) filers

Enter only the itemized deductions paid while a Virginia resident on Virginia Schedule A. Use the steps below to compute the amount to enter on Line 17 of Virginia Schedule A if you are subject to the itemized deduction limitation.

- 1) Enter the total amount from Virginia Schedule A Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c. 1 .00
- 2) Multiply the total amount from Virginia Schedule A, Lines 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 8e, 14, and 16c (minus any gambling losses reported on Line 16a) by Line 11. 2 .00
- 3) Subtract Line 2 from Line 1. Enter here and on Virginia Schedule A, Line 17. 12b .00

Part B - Compute Your State and Local Income Tax Modification

13. Enter state and local income tax from Virginia Schedule A, Line 5a (not to exceed \$10,000 or \$5,000 if married filing separately). Part year residents enter only the amount paid while a resident. For foreign income tax, see instructions	13	5000 .00
14. Multiply Line 13 by Line 11	14	485 .00
15. Subtract Line 14 from Line 13. Enter here and on Virginia Schedule A, Line 18	15	4515 .00

2020 Schedule INC/CG

Report all W-2s, 1099s & VK-1s with VA Withholding

JILL

T BIDEN

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
	W	496.			12681.

Total VA Withholding	SSN	VA Withholding
You		496.
Spouse		

Total # of W-2s, 1099s & VK-1s 01

VA 763 SP	OTHER INCOME - SP	STATEMENT	3
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DESCRIPTION	COLUMN A ALL SOURCES	COLUMN B VIRGINIA SOURCE
TAXABLE SOCIAL SECURITY BENEFITS	15,274.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	15,274.	0.